

**Table T09-0389**  
**Distribution of AMT and Regular Income Tax by Cash Income, Current Law <sup>1</sup>**

**2009**

Cash Income Class (thousands of 2009\$) <sup>2</sup>	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT Taxpayers <sup>3</sup>	All Units	AMT Taxpayers	All Units	AMT Taxpayers	All Units	AMT <sup>4</sup>	All Income Tax <sup>5</sup>
Less than 30	1	63,612	<0.05	42.0	<0.05	8.3	<0.05	-8.6
30-50	3	27,761	0.1	18.3	<0.05	10.5	<0.05	1.1
50-75	23	20,535	0.6	13.6	<0.05	12.8	0.1	6.9
75-100	65	14,202	1.6	9.4	0.3	12.7	0.3	9.2
100-200	730	18,105	18.4	12.0	7.5	26.0	5.4	28.2
200-500	2,443	5,002	61.6	3.3	50.2	14.3	47.8	26.0
500-1,000	546	866	13.8	0.6	20.2	5.5	22.6	12.6
1,000 and more	157	390	4.0	0.3	21.9	10.6	23.7	24.6
All	3,968	151,485	100.0	100.0	100.0	100.0	100.0	100.0

**2010**

Cash Income Class (thousands of 2009\$)	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT Taxpayers	All Units	AMT Taxpayers	All Units	AMT Taxpayers	All Units	AMT	All Income Tax
Less than 30	4	64,611	<0.05	42.1	<0.05	8.2	<0.05	-6.4
30-50	320	28,109	1.2	18.3	0.3	10.2	0.2	1.6
50-75	2,215	20,366	8.1	13.3	3.1	12.4	1.6	6.9
75-100	5,332	14,376	19.5	9.4	10.0	12.5	5.0	9.1
100-200	13,781	18,350	50.3	12.0	41.4	25.8	33.8	29.0
200-500	4,845	5,269	17.7	3.4	28.0	14.7	40.5	25.7
500-1,000	684	907	2.5	0.6	8.0	5.5	9.7	11.0
1,000 and more	202	415	0.7	0.3	9.3	11.6	9.2	23.3
All	27,384	153,472	100.0	100.0	100.0	100.0	100.0	100.0

**2011**

Cash Income Class (thousands of 2009\$)	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT Taxpayers	All Units	AMT Taxpayers	All Units	AMT Taxpayers	All Units	AMT	All Income Tax
Less than 30	7	65,294	0.1	42.0	<0.05	8.0	<0.05	-1.5
30-50	459	28,430	2.9	18.3	0.8	10.1	0.7	4.1
50-75	2,089	20,382	13.1	13.1	5.5	12.1	4.4	7.7
75-100	3,677	14,768	23.1	9.5	13.2	12.6	10.4	9.5
100-200	6,589	18,573	41.3	12.0	37.8	25.7	29.3	26.0
200-500	2,770	5,328	17.4	3.4	30.5	14.6	32.5	20.9
500-1,000	252	961	1.6	0.6	4.9	5.6	8.9	10.0
1,000 and more	96	449	0.6	0.3	7.3	12.0	13.7	23.3
All	15,941	155,368	100.0	100.0	100.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other taxpayers. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) AMT taxpayers include those with AMT liability from Form 6251, with lost credits, and with reduced deductions.

(4) Includes direct AMT liability, lost credits, and the value of reduced deductions.

(5) All income tax is the sum of regular income tax net of refundable credits plus direct AMT liability.